

WHAT IS CLAIMED IS:

5 1. An abrasive material comprising a core, a flexible layer formed on the surface of the core, and abrasive particles wherein the flexible layer is mixed with the abrasive particles to form a polishing layer.

2. An abrasive material according to Claim 1, wherein the said core is made of a porous synthetic foamed resin.

10 3. An abrasive material according to one of Claims 1 and 2, wherein the said flexible layer contains abrasive particles.

4. An abrasive material according to one of Claims 1, 2, and 3, wherein the said polishing layer comprises of multiple layers.

15 5. An abrasive material according to one of Claims 1, 2, and 4, wherein an emulsion adhesive as the said flexible layer is applied onto the core, the abrasive particles are attached onto the said emulsion adhesive, and then the said emulsion adhesive is then subjected to a heating and drying process.

20 6. An abrasive material according to one of Claims 1 and 4, wherein an emulsion adhesive as the said flexible layer mixed with the abrasive particles is applied to the core, and is then subjected to a heating and drying process.